

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
MCALLEN DIVISION

UNITED STATES OF AMERICA, §
§
PLAINTIFF §
§
VS. § CRIMINAL NO. 7:13-CR-01154-2
§
TOMAS REYES GONZALEZ §
ALSO KNOWN AS EL GALLO, §
§
DEFENDANTS §

PETITION OF HIDALGO COUNTY, HIDALGO COUNTY DRAINAGE DISTRICT #1,
HIDALGO COUNTY EMERGENCY SERVICE DISTRICT #1 AND HIDALGO COUNTY
EMERGENCY SERVICE DISTRICT #3 FOR ADJUDICATION OF INTEREST
IN REAL PROPERTY

TO THE HONORABLE UNITED STATES DISTRICT COURT:

NOW COMES Hidalgo County, for itself and on behalf of the following other taxing units for which it collects *ad valorem* taxes pursuant to inter-local cooperation agreements for tax assessment and collection made under the authority granted by TEX. PROP. TAX CODE ANN. §§6.23, 6.24, AND 6.30 and Chapter 791, TEX.GOV'T.CODE ANN.:

- A. Hidalgo County Drainage District No. 1;
- B. Hidalgo County Emergency Service District #1;
- C. Hidalgo County Emergency Service District #3;

together with Hidalgo County hereinafter referred to as "Claimants," in order to assert claims against the properties which the United States of America has filed a criminal forfeiture action *in rem* and which are the subject of this action. Claimants petition the Court for an Order recognizing the interest of the Hidalgo County, Hidalgo County Drainage District No. 1, Hidalgo County Emergency Service District #1 and Hidalgo County Emergency Service District #3 in the property described herein and further shows the following:

1. Claimants are units of local government in the State of Texas.
2. This claim is filed by the undersigned attorney as the agent for the Claimants and he is authorized to assert these claims in their behalf.
3. The first property which is the subject of this action and in which Claimants Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #3 assert an interest is described as:

Account No.: R0800-01-000-0009-00

Legal Description: LOT 9, RAMSEYER GARDENS, AN ADDITION TO THE CITY OF EDINBURG, HIDALGO COUNTY, TEXAS, ACCORDING TO MAP THEROF RECORDED IN VOLUME 9, PAGE 16, MAP RECORDS OF HIDALGO COUNTY, TEXAS; RAMSEYER GARDENS #1 LOT 9 - 10. AC. 9.86 ACS NET.

4. The Property is situated within the boundaries of the Claimants Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #3's taxing jurisdictions. Claimants have assessed and levied *ad valorem* taxes on the Property for 2012 2013 and 2014 which have not been paid. These taxes become delinquent February 1, 2013 and February 1, 2014, respectively. A statutory tax lien exists for taxes that have accrued effective January 1, 2014 which will become delinquent February 1, 2015.

5. The owners of the Real Property are listed as "Rene Guerra" and the property is taxed by way of an account at the Hidalgo County Tax Assessor-Collector's Office. The account is as follows:

Account No.: R0800-01-000-0009-00 (RAMSEYER GARDENS #1 LOT 9 - 10. AC. 9.86 ACS NET);

6. Pursuant to TEX.TAXCODE ANN. §§ 32.01 and 32.05, prior and superior liens exist on the Property to secure payment of the 2013 and 2014 *ad valorem* taxes assessed by the Claimants and to secure payment of all penalties and interest which have accrued and/or will accrue on those taxes.

7. The amounts of taxes assessed for 2012, 2013 and 2014 on the Property by Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #3 and the other taxing unit for which it collects taxes, together with any statutory interest and penalties, owed to the Claimants on Account No. R0800-01-000-0009-00 is set out in Exhibits 1, 2, 3 and 4 which are attached hereto and are incorporated herein for all purposes.

8. The amounts owed for 2012 and 2013 on Account No.: R0800-01-000-0009-00 are as follows:

Hidalgo County	\$ 2,281.36
Hidalgo County Drainage District No.1	\$ 327.99
Hidalgo County Emergency Service District #3	\$ 116.01

9. The amounts estimated owed for 2014 on Account No.: R0800-01-000-0009-00 are as follows:

Hidalgo County	\$788.40
Hidalgo County Drainage District No.1	\$127.88
Hidalgo County Emergency Service District #3	\$40.09

10. The second property which is the subject of this action and in which Claimants Hidalgo County, Hidalgo County Drainage District #1 and Hidalgo County Emergency Service District #1 assert an interest is described as:

Account No.: W3800-00-171-0000-01

Legal Description: 3104 W. SUGARCANE DR., WESLACO, TEXAS, AND LEGALLY DESCRIBED AS: A TRACT OF LAND OUT OF FARM TRACT 171, BLOCK 180, WEST TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS IN THE OFFICE OF THE COUNTY CLERK OF HIDALGO COUNTY, TEXAS, REFERENCE TO WHICH IS HERE MADE FOR ALL PURPOSES; CARRIED OVER IN THE TAX ROLLS AS WEST TRACT E148.02'-W315.79' IRR TR FT 171 5.0AC GR 4.93AC NET.

11. The Property is situated within the boundaries of the Claimants Hidalgo County, Hidalgo County Drainage District #1 and Hidalgo County Emergency Service District #1's taxing jurisdictions. Claimants have assessed and levied *ad valorem* taxes on the Property for 2013 and 2014 which have not been paid, these taxes become delinquent February 1, 2014. A statutory tax lien exists for taxes that have accrued effective January 1, 2014 which will become delinquent February 1, 2015.

11. The owner of the Real Property is listed as "Francisco Javier Rios" and the property is taxed by way of an account at the Hidalgo County Tax Assessor-Collector's Office.

The account is as follows:

Account No.: W3800-00-171-0000-01(WEST TRACT E148.02'-W315.79' IRR TR FT 171 5.0AC GR 4.93AC NET);

13. Pursuant to TEX.TAXCODE ANN. §§ 32.01 and 32.05, prior and superior liens exist on the Property to secure payment of the 2013 and 2014 *ad valorem* taxes assessed by the Claimants, and to secure payment of all penalties and interest which have accrued and/or will accrue on those taxes.

14. The amounts of taxes assessed for 2013 and 2014 on the Property by Hidalgo County and the other taxing unit for which it collects taxes, together with any statutory interest and penalties, owed to the Claimants on Account No. W3800-00-171-0000-01 is set out in Exhibits 5, 6, 7 and 8 which are attached hereto and are incorporated herein for all purposes.

15. The amounts to be owed for 2013 on Account No.: W3800-00-171-0000-01 are as follows:

Hidalgo County	\$ 3,150.37
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Hidalgo County Drainage District #1 \$511.00

Hidalgo County Emergency Service District #1 \$82.24

16. The amounts estimated owed for 2014 on Account No.: W3800-00-171-0000-01 are as are follows:

Hidalgo County \$3,493.84

Hidalgo County Drainage District No.1 \$566.71

Hidalgo County Emergency Service District #1 \$91.20

17. The third property which is the subject of this action and in which Claimants Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #1 assert an interest is described as:

Account No.: W38000-01-710-000-02

Legal Description: BEING 5.895 ACRES OF LAND SITUATED IN HIDALGO COUNTY, TEXAS, AND BEING OUT OF FARM TRACT 171, WEST TRACT SUBDIVISION, LLANO GRANDE GRANT; SAID WEST TRACT SUBDIVISION BEING RECORDED IN VOLUME 2, PAGES 34-37 TO THE HIDALGO COUNTY MAP RECORDS CARRIED OVER IN THE TAX ROLLS AS WEST TRACT W169.77'-FT 171 5.90AC

18. The Property is situated within the boundaries of the Claimants Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #1's taxing jurisdictions. Claimants have assessed and levied *ad valorem* taxes on the Property for 2013 and 2014 which have not been paid, these taxes become delinquent February 1, 2014. A statutory tax lien exists for taxes that have accrued effective January 1, 2014 which will become delinquent February 1, 2015.

19. The owner of the Real Property is listed as "Francisco Javier Rios" and the property is taxed by way of an account at the Hidalgo County Tax Assessor–Collector's Office. The account is as follows:

Account No.: W38000-01-710-000-02 (WEST TRACT W169.77'-FT 171 5.90AC);

20. Pursuant to TEX.TAXCODE ANN. §§ 32.01 and 32.05, prior and superior liens exist on the Property to secure payment of the 2013 and 2014 *ad valorem* taxes assessed by the Claimants and secure payment of all penalties and interest which have accrued and/or will accrue on those taxes.

21. The amounts of taxes assessed for 2013 and 2014 on the Property by Hidalgo County and the other taxing unit for which it collects taxes, together with any statutory interest and

penalties, owed to the Claimants on Account No. W38000-01-710-000-02 is set out in Exhibits 9, 10, 11 and 12 which are attached hereto and are incorporated herein for all purposes.

22. The amounts to be owed for 2013 on Account No.: W38000-01-710-000-02 are as follows:

Hidalgo County	\$ 2,013.41
Hidalgo County Drainage District No.1	\$ 326.58
Hidalgo County Emergency Service District #1	\$52.56

23. The amounts estimated owed for 2014 on Account No.: W3800-00-171-0000-02 are as follows:

Hidalgo County	\$1,954.56
Hidalgo County Drainage District No.1	\$317.04
Hidalgo County Emergency Service District #1	\$51.02

24. The fourth property which is the subject of this action and in which Claimants Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #1 assert an interest is described as:

Account No.: W3800-00-171-0000-11

Legal Description: A 2.5 ACRE TRACT OF LAND OUT OF A CERTAIN 5.00 ACRE TRACT OUT OF FARM TRACT 171 (DEED RECORD: FARM TRACT 420), WEST AND ADAMS TRACTS SUBDIVISION, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDE IN VOLUME 2, [AGES 34-37, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND ACCORDING TO TSPECIAL WARRANTY DEED RECORDED UNDER COUNTY CLERK'S DOCUMENT NUMBER 738265, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS, REFERENCE TO WHICH IS HERE MADE FOR PURPOSES CARRIED OVER IN TAX ROLLS AS WEST TRACT 2.50AC AN IRR TR W197.50'-E518.96' FT 171 2.46AC NET.

25. The Property is situated within the boundaries of the Claimants' Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #1's taxing jurisdictions. Claimants have assessed and levied *ad valorem* taxes on the Property for 2013 and 2014 which have not been paid, these taxes become delinquent February 1, 2014. A statutory tax lien exists for taxes that have accrued effective January 1, 2014 which will become delinquent February 1, 2015.

26. The owner of the Real Property is listed as "Rene Guerra" and the property is taxed by way of an account at the Hidalgo County Tax Assessor-Collector's Office. The account is as follows:

Account No.: W3800-00-171-0000-11 (WEST TRACT 2.50AC AN IRR TR W197.50'-E518.96' FT 171 2.46AC NET.);

27. Pursuant to TEX.TAXCODE ANN. §§ 32.01 and 32.05, prior and superior liens exist on the Property to secure payment of the 2013 *ad valorem* taxes assessed by the Claimants to secure payment of all penalties and interest which have accrued and/or will accrue on those taxes.

28. The amounts of taxes assessed for 2013 and 2014 on the Property by Hidalgo County and the other taxing unit for which it collects taxes, together with any statutory interest and penalties, owed to the Claimants on Account No. W3800-00-171-0000-11 is set out in Exhibits 13, 14, 15 and 16 which are attached hereto and are incorporated herein for all purposes.

29. The amounts owed for 2013 on Account No.: W3800-00-171-0000-11 are as follows:

Hidalgo County	\$ 552.45
Hidalgo County Drainage District No.1	\$ 89.61
Hidalgo County Emergency Service District #1	\$ 14.42

30. The amounts estimated owed for 2014 on Account No.: W3800-00-171-0000-11 are as follows:

Hidalgo County	\$757.85
Hidalgo County Drainage District No.1	\$122.93
Hidalgo County Emergency Service District #1	\$19.78

31. The fifth property which is the subject of this action and in which Claimants Hidalgo County, Hidalgo County Drainage District No. 1 and Hidalgo County Emergency Service District #1 assert an interest is described as:

Account No.: D5200-03-001-0005-00

Legal Description: 2705 CALIFORNIA ST., WESLACO, TEXAS, AND LEGALLY DESCRIBED AS: LOT 5, BLOCK ONE (1), DIMAS SUBDIVISION, UNIT NUMBER THREE, HIDALGO COUNTY, TEXAS, AS SHOWN BY THE MAP OR PLAT OF SAID SUBDIVISION ON FILE AND OF RECORD IN THE OFFICE OF THE COUNTY CLERK OF HIDALGO COUNTY, TEXAS IN VOLUME 121, PAGE 142 CARRIED OVER IN TAX ROLLS AS DIMAS #3 LOT 5 BLK 1.

32. The Property is situated within the boundaries of the Claimants Hidalgo County and Hidalgo County Drainage District No. 1's taxing jurisdictions. Claimants have assessed and levied *ad valorem* taxes on the Property for 2013 and 2014 which have not been paid, these taxes become delinquent February 1, 2014. A statutory tax lien exists for taxes that have accrued effective January 1, 2014 which will become delinquent February 1, 2015.

33. The owner of the Real Property is listed as "Maria Irley Cardona" and the property is taxed by way of an account at the Hidalgo County Tax Assessor-Collector's Office. The account is as follows:

Account No.: D5200-03-001-0005-00 (DIMAS #3 LOT 5 BLK 1);

34. Pursuant to TEX.TAXCODE ANN. §§ 32.01 and 32.05, prior and superior liens exist on the Property to secure payment of the 2013 and 2014 *ad valorem* taxes assessed by the Claimants to secure payment of all penalties and interest which have accrued and/or will accrue on those taxes.

35. The amounts of taxes assessed for 2013 and 2014 on the Property by Hidalgo County and the other taxing unit for which it collects taxes, together with any statutory interest and penalties, owed to the Claimants on Account No. D5200-03-001-0005-00 is set out in Exhibits 17, 18, 19 and 20 which are attached hereto and are incorporated herein for all purposes.

36. The amounts to be owed for 2013 on Account No.: D5200-03-001-0005-00 are as follows:

Hidalgo County	\$ 273.84
Hidalgo County Drainage District No.1	\$ 44.42
Hidalgo County Emergency Service District #1	\$7.14

37. The amounts estimated owed for 2014 on Account No.: D5200-03-001-0005-00 are as follows:

Hidalgo County	\$675.73
Hidalgo County Drainage District No.1	\$109.61
Hidalgo County Emergency Service District #1	\$17.64

38. All of these taxes were, or will be, authorized by law and were, or will be, legally levied and assessed against the Properties and its owners. All offsets and credits existing against the amounts owed have been, or will be allowed.

39. The Claimants were legally constituted and authorized to levy, assess, and collect *ad valorem* taxes on the Properties.

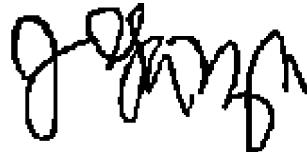
40. Claimants have taken all reasonable steps to prevent the illegal use or acquisition of the properties made the subject of this claim given their positions as local units of government claiming statutory liens on said properties.

41. WHEREFORE, premises considered, Claimants pray that their claims against the Property be allowed and that the Court recognizes the existence and validity of the tax claims

asserted in this pleading. Claimants pray for any other relief to which they may show themselves entitled.

Respectfully submitted,

PERDUE, BRANDON, FIELDER, COLLINS
& MOTT, LLP



JONATHAN RAY GARZA

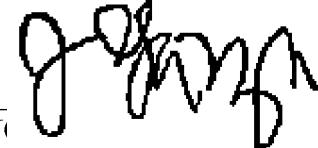
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ATTORNEYS FOR HIDALGO COUNTY, HIDALGO COUNTY DRAINAGE DISTRICT NO. 1, HIDALGO COUNTY EMERGENCY SERVICE DISTRICT #1, AND HIDALGO COUNTY EMERGENCY SERVICE DISTRICT #3

VERIFICATION

STATE OF TEXAS §
§
COUNTY OF HIDALGO §

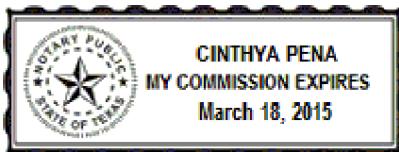
BEFORE ME, the undersigned authority, on this day personally appeared Jonathan Ray Garza, who, being first duly sworn on oath deposed and said that he is the attorney for Hidalgo County **Hidalgo County Drainage District No. 1, Hidalgo County Emergency Service District #1** and **Hidalgo County Emergency Service District #3** and as such, is authorized to make the foregoing claim in their behalf, that he has read the foregoing claim, he has reviewed the attached exhibits containing tax summaries as kept by Pablo "Paul" Villarreal Jr., Hidalgo County Tax Assessor-Collector, the exhibits attached as Exhibits **1-20** are true and correct and the amounts reflected therein as amounts owed to the respective taxing entities are true and correct, that he has personal knowledge of each of the allegations set forth therein, and that each of those allegations is also true and correct.


J. R. Garza

SWORN TO AND SUBSCIBED before me by Jonathan Ray Garza on **August 13**, 2014, to certify which witness my hand and seal of office.


Cinthya Pena

NOTARY PUBLIC, STATE OF TEXAS



CERTIFICATE OF SERVICE

On August 13, 2014, true and correct copies of the foregoing **Verified Claim of Hidalgo County** have been served on all filing users shown below as provided for in Section 9 of the Administrative Procedures for Electronic Filing as adopted by the U.S. District Court of the Southern District of Texas. All others not registered as filing users were served with the foregoing Claim of Hidalgo County by first class United States mail, postage prepaid, addressed as shown below:

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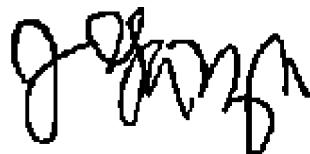
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